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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

1/3/2011-Fin(R&C)/Part

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (No. 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby further amends the Government Notification No. FIN(Rev)/2-35/15/75(C) dated 25-3-1976, published in the Official Gazette, Series I No. 52 dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification,—

(I) in Part A,—

- (i) for items 1(a)(v) to 1(a)(ix), the following items shall be substituted, namely:—

“1(a)(v)(a) whose maximum retail price is above ₹ 750/- upto ₹ 1000/- per 750 ml.	₹ 215/- per bulk litre.
1(a)(v)(b) whose maximum retail price is above ₹ 1000/- upto ₹ 1250/- per 750 ml.	₹ 230/- per bulk litre.
1(a)(vi)(a) whose maximum retail price is above ₹ 1250/- upto ₹ 1500/- per 750 ml.	₹ 265/- per bulk litre.
1(a)(vi)(b) whose maximum retail price is above ₹ 1500/- upto ₹ 1750/- per 750 ml.	₹ 280/- per bulk litre.
1(a)(vii)(a) whose maximum retail price is above ₹ 1750/- upto ₹ 2000/- per 750 ml.	₹ 515/- per bulk litre.
1(a)(vii)(b) whose maximum retail price is above ₹ 2000/- upto ₹ 2500/- per 750 ml.	₹ 530/- per bulk litre.
1(a)(viii)(a) whose maximum retail price is above ₹ 2500/- upto ₹ 4000/- per 750 ml.	₹ 1015/- per bulk litre.

1(a)(viii)(b) whose maximum retail price is above
₹ 4000/- upto ₹ 5000/- per 750 ml. ₹ 1030/- per bulk litre.

1(a)(ix) whose maximum retail price is above
₹ 5000/- per 750 ml. ₹ 1515/- per bulk litre.”;

(II) in Part D,—

(A) In sub-part “I- Manufacture”,—

(i) for item (2), the following item shall be substituted, namely:—

“2. Brewery Units manufacturing Beer,—

upto 2 lakhs cases	₹ 3 lakhs.
above 2 lakhs cases but upto 4 lakhs cases	₹ 6 lakhs.
above 4 lakhs cases but upto 10 lakhs cases	₹ 9 lakhs.
above 10 lakhs cases but upto 30 lakhs cases	₹ 12 lakhs.
above 30 lakhs cases.	₹ 15 lakhs.”;

Note: For the purpose of calculation of licence fee, one case of beer is equivalent to 7.8 bulk litre.

(ii) for the *Explanation-IV*, the following explanation shall be substituted, namely:—

“*Explanation-IV*: Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a *tie-up/leave and licence Agreement/bottling* for other manufacturers/concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, shall pay an additional licence fee, equivalent to the licence fee of that unit of Indian made foreign liquor and wine, and 50% of the licence fee of that unit of beer.”;

(B) in sub-part “III-Import and Export”,—

(i) for item 1(d), the following items shall be substituted, namely:—

“1(d)(i) for cancellation, revalidation extension of each permit/No Objection Certificate for import/export of excisable article before the expiry of the said permit/No Objection Certificate	Application fee of ₹ 1000/- shall be levied, of which fee of ₹ 10/- by way of court fee stamp to be affixed to the application in the balance amount payable into the Government treasury against challan/receipt.
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1(d)(ii) for extension of each permit/No Objection Certificate for import/export of excisable articles after the expiry of the said permit/No Objection Certificate	Fee of ₹ 2500/- ”;
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(ii) for item 2(a)(v) to 2(a) (ix), the following items shall be substituted, namely:—

2(a)(v)(a) whisky, rum, gin, vodka, brandy other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above ₹ 750/- upto ₹ 1000/- per bottle of 750 ml.	₹ 215/- per bulk litre.
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2(a)(v)(b) whisky, rum, gin, vodka, brandy other than concentrates/malt spirit and the like	
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manufactured outside India and whose maximum retail price is above ₹ 1000/- upto ₹ 1250/- per bottle of 750 ml.	₹ 230/- per bulk litre.
2(a)(vi)(a) whisky, rum, gin, vodka, brandy other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above ₹ 1250/- upto ₹ 1500/- per bottle of 750 ml.	₹ 265/- per bulk litre.
2(a)(vi)(b) whisky, rum, gin, vodka, brandy other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above ₹ 1500/- upto ₹ 1750/- per bottle of 750 ml.	₹ 280/- per bulk litre.
2(a)(vii)(a) whisky, rum, gin, vodka, brandy other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above ₹ 1750/- upto ₹ 2000/- per bottle of 750 ml.	₹ 515/- per bulk litre.
2(a)(vii)(b) whisky, rum, gin, vodka, brandy other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above ₹ 2000/- upto ₹ 2500/- per bottle of 750 ml.	₹ 530/- per bulk litre.
2(a)(viii)(a) whisky, rum, gin, vodka, brandy other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above ₹ 2500/- upto ₹ 4000/- per bottle of 750 ml.	₹ 1015/- per bulk litre.
2(a)(viii)(b) whisky, rum, gin, vodka, brandy other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above ₹ 4000/- upto ₹ 5000/- per bottle of 750 ml.	₹ 1030/- per bulk litre.
2(a)(ix) whisky, rum, gin, vodka, brandy other than concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above ₹ 5000/- per bottle of 750 ml.	₹ 1515/- per bulk litre";
(iii) for item 2(e), the following items shall be substituted, namely:—	
“2(e)(i) Alcohol other than for use in Pharmaceutical units	₹ 2/- per bulk litre.
2(e)(ii) Alcohol for use in Pharmaceutical units	Existing ₹ 2/- per bulk litre.
2(e)(iii) Alcohol imported for manufacture of Tequila like Agave Spirit etc.	₹ 10/- per bulk litre";

(iv) for item 2A(a), the following items shall be substituted, namely:—

“2A(a)(i) Industrial alcohol/Rectified Spirit other than base material for manufacture of Indian Made Foreign Liquor and pharmaceutical units ₹ 2/- per bulk litre.

“2A(a)(ii) Alcohol for use in pharmaceutical unit ₹ 3/- per bulk litre”;

(v) for item 3(d), the following items shall be substituted, namely:—

“3(d)(i) For import of Rectified Spirit for the purpose of manufacturing of ENA/Neutral Spirit/Silent Spirit by redistillation and export as well. ₹ 1/- per bulk litre.

“3(d)(ii) Alcohol imported for manufacture of Tequila like Agave Spirit etc. ₹ 10/- per bulk litre.”;

(C) in sub-part “IV-Miscellaneous”,—

(i) after item (4)(e)(ii) for the explanation, the following explanations shall be substituted, namely:—

“*Explanation:* Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer in the State of Goa and having a *tie-up/leave and licence Agreement/* /bottling for other manufacturers/concession/manufactured under trade mark licence or is in possession of an assigned licence to own the brand anywhere in India or outside India, shall pay an additional label recording fee of ₹ 5000/- and a renewal fee of ₹ 2500/- for each label, irrespective of the maximum retail price.”;

(ii) for item (5), the following item shall be substituted, namely:—

“(5) Library cess as a surcharge on excise duty/fee stipulated in item (2)(a)(a), 2(b)(1), (2)(b)(2), (2)(b)(3) and (2)(d).

Indian made foreign liquor/Beer/Wine manufactured, imported and sold in the State of Goa and exported outside the State of Goa ₹ 1/- per bulk litre.”;

(iii) after item (9), the following item shall be inserted, namely:—

“(10) fee on transfer or sale of alcohol to any pharmaceutical unit within the State of Goa from any other unit ₹ 1/- per bulk litre”;

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Ajit Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 9th December, 2011.

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